WHEN

STATE OF IOWA

2013 FINANCIAL REPORT FISCAL YEAR ENDED

City of Gladbrook **JUNE 30, 2013** 319 2nd St., PO Box 309 Gladbrook, IA 50635-0309

CITY OF , IOWA **GLADBROOK**

DUE: December 1, 2013

Mary Mosiman, CPA COMPLETED, **Auditor of State State Capitol Building** (Please correct any error in name, address, and ZIP Code)

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State

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PLEASE and federal agencies. **RETURN TO** Des Moines, IA 50319-0004 **ALL FUNDS** Item description Total actual Governmental Proprietary Budget (a) (b) (c) (d) **Revenues and Other Financing Sources** Taxes levied on property 279,465 279,465 272,254 Less: Uncollected property taxes-levy year 279,465 279,465 272,254 **Net current property taxes** Delinquent property taxes TIF revenues 187 187 187 68,205 68,205 66,818 Other city taxes 0 Licenses and permits 210 210 1,775 3,599 2,423 6,022 4,250 Use of money and property 282,006 Intergovernmental 285,907 285,907 Charges for fees and service 454,320 458,957 31,718 486,038 Special assessments 4,733 4,733 983 Miscellaneous 38,444 12,657 51,101 41,054 285,451 196,500 481,951 549,098 Other financing sources 1,677,382 **Total revenues and other sources** 997,919 665,900 1,663,819 **Expenditures and Other Financing Uses** Public safety 118,719 118,719 186,745 172,028 172,028 198,362 Public works Health and social services 0 1,466 55,375 Culture and recreation 55,375 58,687 3,037 12,500 3,037 Community and economic development General government 76,363 0 80,893 76,363 93,970 93,970 94,075 Debt service 0 203,497 209,346 203,497 Capital projects **Total governmental activities** expenditures 722,989 722,989 842,074 397,512 397,512 439,880 Business type activities 0 **Total ALL expenditures** 397,512 722,989 1,120,501 1,281,954 2,500 337,233 399,380 Other financing uses, including transfers out 334,733 **Total ALL expenditures/And** other financing uses 1,057,722 400,012 1,457,734 1,681,334 Excess revenues and other sources over (Under) Expenditures/And other financing uses -59,803 265,888 206,085 -3,9521,318,753 Beginning fund balance July 1, 2012 928,791 389,962 1,318,753 Ending fund balance June 30, 2013 868,988 655,850 1,524,838 1,314,801 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Private Purpose Trust funds and \$ held in Pension Trust Funds; \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2013 Amount - Omit cents Indebtedness at June 30, 2013 Amount - Omit cents General obligation debt 352,500 Other long-term debt Revenue debt 964,161 Short-term debt TIF Revenue debt General obligation debt limit 1,984,288 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one Date Published Date Posted Printed name of city clerk Area Code Number Extension Telephone Lori Bearden 473-2582 641 Signature of Mayor or other City official (Name and Title) Date signed PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR END	ED JUNE 30, 2013		CITY OF GLA	DBROOK				in the appropriate I		GAAP = CASH B his sheet ONLY	ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
1	Section A - TAXES	\-/	\-/	\-/	(-)	1 \-/	()	(9/	\ \ /			1
	Taxes levied on property	204,407	34,631		40,427	,		279,465			279,465	5 2
3	Less: Uncollected property taxes - Levy year	201,107	0 1,00 1		10,127			0			27.0, 100	3
4	Net current property taxes	204,407	34,631		40,427	0	0	279,465		T01	279,465	
5	Delinquent property taxes	204,407	04,001		70,727			0		T01	273,400	5
6	Total property tax	204,407	34,631		40,427		0	279,465			279,465	
	TIF revenues	204,407	37,031	187	70,727	<u> </u>	<u> </u>	187		T01	187	
	Other city taxes		I	107				107		101	107	+
8	Utility tax replacement excise taxes									T15	<u> </u>	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15		9
-	Parimutuel wager tax							0		C30		10
10 11								0		C30) 11
	Gaming wager tax Mobile home tax							0		T19) 12
12								0		T19) 12
13	Hotel/motel tax		00.005					68,205		T09	CO 205	
14	Other local option taxes TOTAL OTHER CITY TAXES	0	68,205	0	0			,	0		68,205	
15			00,200	U	0	U	0	68,205	0		68,205	
	Section B - LICENSES AND PERMITS	210						210		T29	210	
	Section C - USE OF MONEY AND PROPERTY	0.440	ı			1	404	0.500	400	1.100	4 000	17
18	Interest	3,418					181	3,599	423		4,022	
19	Rents and royalties							0	2,000		2,000	
20	Other miscellaneous use of money and property							0		U20	0	20
21				_		_		0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	3,418	0	0	0	0	181	3,599	2,423		6,022	
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25 26
	Federal grants and reimbursements		•			•						26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35 36
36												36
37												37
38												38
39												38 39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 201	3 Continued		CITY OF GLA	ADBROOK			GAAP	x	NON-	GAAP = CASH E	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		90,499					90,499		C46	90,499	
45												45
46												46
47		4										47
	Other state grants and reimbursements		I		l	1		999		T 000	l	48
49	State grants						832	832		C89	832	
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources					150 745		150.745		C89	150.745	51
52	Iowa Department of Economic Development					152,745		152,745		C89	152,745	52 53
53 54	CEBA grants							0		C89	0	54
55								0		Cos	0	55
56								0			0	56
57								0			0	57
58								0		1	0	58
59								0			0	59
60	Total state	0	90,499	0		152,745	832	244,076)	244,076	
61	. Out out		1 00,100		1	7 102,110	002	211,070		1		61
	Local grants and reimbursements											62
63	County contributions	8,601						8,601			8,601	
64	Library service	375						375		D89	375	
65	Township contributions	24,047						24,047		D89	24,047	
66	Fire/EMT service	103						103		D89	103	
67		1,260						1,260		D89	1,260	67
68	Cable Franchise Tax	5,785						5,785			5,785	68
69	Alcohol Beverage	1,660						1,660			1,660	
70	Total local grants and reimbursements	41,831	0	0	(0	0	41,831	C		41,831	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,831	90,499	0		152,745	832	285,907	C		285,907	71
72	Section E - CHARGES FOR FEES AND SERVICE		-		-	-		•		-	-	72
73	Water							0	171,868		171,868	
74	Sewer							0	136,389	A8Ø	136,389	
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	, , ,
78	Airport							0		AØ1	0	,
79	Landfill/garbage							0		A81	0	,
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE :	30, 2013 Continued	ı	CITY OF GLA	ADBROOK			GAAP	X	NON-	GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(α)	[(8)	(0)	(u)	1 (0)	1 17	(9)	(11)	1	1 (1)	81
82	Transit							0		A94	I o	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone					1		0		A03	O	85
86	Housing authority							0		A50	C	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	, ,
92	Fire service charges							0		A89	0	92
93	Ambulance charges	31,718						31,718		A89	31,718	
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	C	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Theater/Matchstick/Fitness Center/Pool							0	146,063	3	146,063	103
104	TOTAL CHARGES FOR SERVICE	31,718	0	0	(0	0	31,718	454,320		486,038	
105		1	I	1	1	1	I	ı		1	ı	105
106	Section F - SPECIAL ASSESSMENTS		4,733					4,733		U01	4,733	106
	Section G - MISCELLANEOUS		_							_		107
108	Contributions	9,661					1,491		6,155	U99	17,307	
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise					895		895		U11	895	
111	Fines							0		U30	0	/ '''
112	Internal service charges	3,661	315				1,205	5,181		NR		112
113	Other miscellaneous - Specify							0		1		113
114	Miscellaneous Reimbursement	1,050						1,050		ļ		114
115	Volunteer Fire Assn. Land Purchase Contribution	10,000						10,000				115
116	Gbk Community Foundation - City Centre Improvements	7,332				245		7,577				116
117	Insurance Refund	2,589		ļ		 		2,589	25			117
118	Class Action Settlement					1		0	5,866			118
119	Construction quantity reimbursement			1	1			0	611	+		119
120	TOTAL MISCELLANEOUS	34,293	315	0	(1,140	2,696	38,444	12,657		51,101	120

Line Item description General	Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 20	013 Continued	1	CITY OF GLA	ADBROOK			GAAP	x	NON-0	GAAP = CASHI	BASIS
TOTAL ALL REVENUES (Sum of lines 6, 7, 15, 16, 22 315, 877 198, 383 187 40, 427 153, 888 3, 700 712, 468 488, 400 1, 181, 865 121 122 123		Item description			revenue				governmental (Sum of cols. (a) through (f))		Code	(Sum of cols. (g) and (h))	
123 Section H - O'HER FINANCING SOURCES	121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	, ,	, ,		, ,		`,	712,468			1,181,868	121
Proceeds of capital asset sales	122												122
Proceeds of Indigename debt (Evaluary ITF Present Sources(9)	123	Section H - OTHER FINANCING SOURCES											123
125 Proceeds of long-turn debt (Evoluing 7F internal borowards)	124	Proceeds of capital asset sales							0		NR	0	124
Proceeds of anticipatory warrants or other short-term debt	125						144,718		144,718		NR	144,718	125
Regular transfers in and interfund banes 46,128 41,062 53,543 140,733 196,500 337,233 127, 128, 129, 129, 129, 129, 129, 129, 129, 129									0				
Internal TIF Games and transfers in			46,128	41,062		53,543	3		140,733	196,500		337,233	
179			,	,		,			, 0	,			
TOTAL OTHER FINANCING SOURCES									0			0	
TOTAL OTHER FINANCING SOURCES 46,128 41,062 0 53,543 144,718 0 285,451 196,500 481,951 131									0			0	
TOTAL REVENUES except for beginning balances 382,005 239,445 187 93,970 288,603 3,709 997,919 665,900 1,683,819 132, 133, 134 135, 134 135, 135, 134 135, 135, 135, 135, 135, 135, 135, 135,		TOTAL OTHER FINANCING SOURCES	<i>1</i> 6 128	<i>4</i> 1 062	0	53 5/3	1// 718	0	285.451	196 500		/81 051	
132 (Sum of lines 121 and 131) 362,005 239,445 187 93,970 298,603 3,709 997,919 666,900 1,663,101 132 132 1334 132 132 132 1334 132 1334 132 1335	131		40,120	41,002	0	33,343	144,710	U	200,401	190,500		401,331	131
133	400		000 005	000 445	407	00.070	000 000	0.700	007.040	005 000		4 000 040	400
134 Baginning fund balance July 1, 2012 727, 477 69,760 0 0 113,707 17,847 928,791 389,962 1,318,753 134 135 136 1		(Sum of lines 121 and 131)	362,005	239,445	187	93,970	298,603	3,709	997,919[665,900		1,663,819	
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)		Destruction (see III alone at Inter 4, 2040	707 477	00 700	1 0	· ·	140 707	47.047	000 704	000 000		4 040 750	5
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)		Beginning fund balance July 1, 2012	727,477	69,760	0		113,707	17,847	928,791	389,962		1,318,753	
1,089,482 309,205 187 93,970 412,310 21,556 1,926,710 1,055,862 2,982,572 36 138 138 139 139 141 141 142 141 142 144 144 144 144 144 145 144 145 145 145 145 146 147 148 149 149 148 149 149 148 149 149 148 149	135				I	Τ	1				ı	ı	135
137 138 139 140 141 142 143 144 145 146 147 148 147 148 149 150 151 152 153 154 155 156 157 158	136	· ·	1,089,482	309,205	187	93,970	412,310	21,556	1,926,710	1,055,862		2,982,572	136
138 139 140 141 142 143 144 145 146 147 148 149 149 150 151 152 153 154 155 156 157 158	137				•		•					•	
139 139 140 140 141 141 142 142 143 143 144 144 145 145 146 146 147 148 149 148 150 149 151 150 151 151 152 151 153 152 153 153 154 154 155 155 156 156 157 158 158 158													
140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 158													
141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158													
142 142 143 143 144 144 145 145 146 146 147 147 148 148 149 149 150 150 151 150 152 150 153 152 153 152 153 153 154 154 155 155 156 156 157 156 158 158													
143 143 144 144 145 145 146 146 147 147 148 149 150 150 151 150 152 151 153 152 153 153 154 153 155 153 156 155 157 156 157 158 158 158													
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149 150 151 152 153 154 155 156 157 158													
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157 158 159 158													
158													
	159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL	_ YEAR ENDED JUNE 3	80, 2013	CITY OF GLA	ADBROOK			GAAP		X NON-C	BAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	L Line No.
1	Section A — PUBLIC SAFETY	` `	. ,	. , ,	. , ,		. , ,		` '		3,	1
2	Police department/Crime prevention — Current operation	55,463						55,463		E62	55,463	3 2
3	Purchase of land and equipment	, , , , , ,						0		G62	0	
4	Construction							0		F62		0 4
	Jail — Current operation							0		E04	0	
6	Purchase of land and equipment							0		G04		0 6
7	Construction							0		F04	0	
8	Emergency management — Current operation									E89	0	<u> </u>
9	Purchase of land and equipment							1 0		G89	0	
-	Flood control — Current operation							1		E59	0	
	'							0				
11	Purchase of land and equipment							0		G59		0 11
12	Construction	0.4.000						0		F59	0	0 12
13	Fire department — Current operation	24,238						24,238		E24	24,238	
14	Purchase of land and equipment	7,850						7,850		G24	7,850	
15	Construction							0		F24		0 15
16	Ambulance — Current operation	27,285						27,285		E32	27,285	
17	Purchase of land and equipment							0		G32	0	0 17
18	Building inspections — Current operation							0		E66	0	0 18
19	Purchase of land and equipment							0		G66	0	0 19
20	Construction							0		F66	C	0 20
21	Miscellaneous protective services — Current operation							0		E66	C	0 21
22	Purchase of land and equipment							0		G66	C	0 22
23	Construction							0		F66	(0 23
24	Animal control — Current operation	9						9		E32	ć	9 24
25	Purchase of land and equipment							0		G32		0 25
26	Construction							0		F32	(0 26
	Other public safety — Current operation	3,874						3,874			3,874	
28	Purchase of land and equipment	2,37.1						0,57.1		E89 G89	0,07	
29								0		555		0 29
30												0 30
31								1				0 31
32								1 0				0 32
33								0				0 33
34								1				0 34
35								1 0				0 35
								+ 0		-		0 36
36								1		-		
37								0				0 37
38								0				0 38
39								0				0 39
40	TOTAL PUBLIC SAFETY	118,719	0	0	0	0	0	118,719			118,719	<i>3</i> 40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 2013	3 Continued	CITY OF GLA	ADBROOK			GAAP		(NON-C	GAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS		, ,	. ,		<u> </u>	, ,		. ,			41
42	Roads, bridges, sidewalks — Current operation		112,142					112,142		E44	112,142	42
43	Purchase of land and equipment		·					0		G44	0	43
44	Construction							0		F44	0) 44
	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0) 47
	Street lighting — Current operation		30,242					30,242		E44	30,242	
49	Traffic control safety — Current operation		86					86		E44	86	
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
	Snow removal — Current operation		11,287					11,287		E44	11,287	52
53	Purchase of land and equipment		11,207					0		G44	11,207	53
	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
	Garbage (if not an enterprise) — Current operation	16,660						16,660		E81	16,660	
63	Purchase of land and equipment	10,000						10,000		G81	10,000	63
64	Construction							0		F81	0	64
	Other public works — Current operation	1,611						1,611		E89	1,611	
66	Purchase of land and equipment	1,011						1,011		G89	0	
67								0		F89	0	
68	Constituction							U		103	0	68
69											0	69
70										-	0	70
71		1									0	70
72		+									0	71
73		+								-	0	72
74		+								-	0	73
75		+									0	75
											0	75
76										-	0	
77											0	77
78											0	78
79 80	TOTAL PUBLIC WORKS	18,271	153,757	0	0	0	0	172,028			172,028	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 20	13 Continued	CITY OF GLA	ADBROOK			GAAP		X NON-	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES			` '	, ,	, , ,			, ,			81
82	Welfare assistance — Current operation							0		E79	C	82
83	Purchase of land and equipment							0		G79	С	83
	City hospital — Current operation							0		E36	С	84
85	Purchase of land and equipment							0		G36	С	85
86	Construction							0		F36	C	86
87	Payments to private hospitals — Current operation							0		E36	(87
88	Health regulation and inspections — Current operation							1 0		E32	C	0 88
89	Purchase of land and equipment							1 0		G32	١	89
90	Construction									F32		90
91	Water, air, and mosquito control — Current operation									E32		91
92	Purchase of land and equipment							1 0		G32		92
93	Construction									F32		93
94	Community mental health — Current operation							0		E32		94
95	Purchase of land and equipment							0		G32		95
96	Construction							0		F32	6	96
	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
								0		F79	0	
99	Construction							0		F/9	0	99 0 100
100								0				
101								0			_	101
102			_			_		0			_	102
103	TOTAL HEALTH AND SOCIAL SERVICES		0 0) C) C	0	(0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENI	DED JUNE 30, 2013	Continued	CITY OF GLA	ADBROOK			GAAP		X NON-C	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue		Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
121	Section D — CULTURE AND RECREATION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	121
122	Library services — Current operation	37,808	I		I	T I	6,203	44,011		E52	44,011	500
123	Purchase of land and equipment	37,000					0,203	44,011		G52	44,011) 123
123	Construction							0		F52	0) 123
								0		E61	0) 124
125	Museum, band, theater — Current operation							0		G61	0	
126	Purchase of land and equipment	7.500						7.500		****	V	120
127	Parks — Current operation	7,532						7,532		E61	7,532	
128	Purchase of land and equipment							0		G61	0	128
129	Construction	0.700						0 700		F61	0.700	129
130	Recreation — Current operation	3,739						3,739		E61	3,739	
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
	Other culture and recreation	93						93		E61	93	
137	Purchase of land and equipment							0		G61	0	,
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	49,172	0	0	С	0	6,203	55,375			55,375	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,565						1,565		E89	1,565	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,472						1,472		E89	1,472	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,037	0	0	C	0	0	3,037			3,037	7 154
155		·								-		155
156				re expended out of								156
157				within the Commun								157
158			Developm	nent program's activ	nty "Otner"							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 201	3 Continued	CITY OF GL	ADBROOK			GAAP	Ē	X NON-	GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT		. ,		<u> </u>			, (3/				159
160	Mayor, council and city manager — Current operation	2,142						2,142		E29	2,142	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	47,713						47,713		E23	47,713	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	150						150		E25	150	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,358						26,358		E31	26,358	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	76,363	0	O	0	0	C	76,363			76,363	176
177	Section G — DEBT SERVICE							0			0	177
178	04 Main Street Improvements				53,970			53,970			53,970	178
179	Learning Center				40,000			40,000			40,000	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	93,970	0	C	93,970			93,970	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	C	0	0	C	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Water Tower/Mains Improvement Project					202,037		202,037			202,037	189
190	Learning Center					1,460		1,460			1,460	
191	-							0			0	191
192	Subtotal TIF Capital Projects	0	0	C	0	203,497	С	203,497			203,497	
193	TOTAL CAPITAL PROJECTS	0	0	C	0	203,497	C	203,497			203,497	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	265,562	153,757	C	93,970		6,203				722,989	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)				-							195
196]										196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR I	ENDED JUNE 30, 201	3 Continued	CITY OF GLA	DBROOK			GAAP	x	NON-C	SAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES		, ,	. , ,	` '	, , ,		(3)	. ,		.,	197
198	Water — Current operation	7						[125,332	E91	125,332	198
199	Purchase of land and equipment							[G91	0	199
200	Construction							[F91	0	200
201	Sewer and sewage disposal — Current operation							[59,814	E80	59,814	201
202	Purchase of land and equipment							[G80	0	202
203	Construction							[F80	0	203
204	Electric — Current operation	_						[E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
	Gas Utility — Current operation									E93	0	201
208	Purchase of land and equipment							[G93	0	208
209	Construction							Į.		F93	0	209
210	Parking — Current operation							Į		E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment							[G01	0	214
215	Construction							[F01	0	215
216	Landfill/Garbage — Current operation							[E81	0	216
217	Purchase of land and equipment							[G81	0	217
218	Construction							[F81	0	218
219	Hospital — Current operation							[E36	0	219
220	Purchase of land and equipment	1								G36	0	220
221	Construction							[F36	0	221
222	Transit — Current operation	7								E94	0	222
223	Purchase of land and equipment							[G94	0	223
224	Construction							[F94	0	224
225	Cable TV, telephone, Internet — Current operation							[E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation							Ī		E50	0	227
228	Purchase of land and equipment							Ī		G50	0	228
229	Construction							Ī		F50	0	229
230	Storm water — Current operation							Ī		E80	0	230
231	Purchase of land and equipment							[G80	0	231
232	Construction							[F80	0	232
233		_										233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 2013	3 Continued	CITY OF GLA	DBROOK			GAAP	x	NON-	GAAP = CASH B	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		1			. ,		(8)			/	237
238	Other business type — Current operation	1						[E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								68,136		68,136	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify							•				245
246								[0	246
247	Other business type — Current operation										0	247
248	Theater/Matchstick								115,625	1	115,625	248
249	Fitness Center/Swimming Pool							[28,605	3	28,605	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							[397,512		397,512	251
252								•				252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	265,562	153,757	0	93,970	203,497	6,203	722,989	397,512		1,120,501	253
	Section J — OTHER FINANCING USES INCLUDING											
254	TRANSFERS OUT									NE		254
255	Regular transfers out	43,89	7 102,836]		188,000		334,733	2,500	30	337,233	
256	Internal TIF loans/repayments and transfers out	-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					0	,		0	256
257	1 ,							0			0	257
258	TOTAL OTHER FINANCING USES	43,89	7 102,836	0	0	188,000	0	334,733	2,500		337,233	
	TOTAL EXPENDITURES AND OTHER FINANCING USES								·			
259	(Sum of lines 253 and 258)	309,459	256,593	0	93,970	391,497	6,203	1,057,722	400,012	,	1,457,734	259
260	(333,	=======================================	-	00,0.0	551,151	9,=99	.,00.,:==	.00,0:=	1	.,,	260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable					l		ام			١	263
264	Restricted		52,612	187				52,799			52,799	
265	Committed	127,000		107		20,813	15,353	163,166			163,166	
266	Assigned	383,37				20,013	10,333	383,377			383,377	
267	Unassigned	269,640						269,646			269,646	
268	Total Governmental	780,023		187	0	20,813	15,353				868,988	
	Proprietary	700,02	32,012	107	0	20,013	10,000	000,900	655,850	1	655,850	
270	Total ending fund balance June 30, 2013	780,023	52,612	187	0	20,813	15,353	868,988	655,850		1,524,838	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,089,482			93,970				1,055,862		2,982,572	
272	10 17 E IL CONTENENT O Control mico 200 and 210)	1,000,402		107	55,570	12,010	21,000	1,020,110	1,000,002	. [2,002,012	272

Part III	Please report below	ENTAL EXPENDITURE w expenditures made to nditures in part II. Ente	the State or to other I			reimbursement or co	ost sharing basis.			
	Purpose	Amount paid to other						Purpose		Amount paid
	Correction	local governments						Highways		to State
	Health Highways							All other		
	Transit subsidies	M94								
	Police protection	M62 55,463	3							
	SewerageSanitation	M81 15,120								
Part IV	All otherSALARIES AND W									
	retirement, etc. Incl	al salaries and wages plude also salaries and vand wages of municipa	vages paid to employe	es of any uti	lity owned a					
	Total calarias a	nd wagoo naid					ZØØ	Amount - Omit c		
Part V		olng, ISSUED, AND RI							145,924	
A. Long-term deb	•	Debt during the	fiscal year			Debt Outstar	nding JUNE 30, 2013			
3 ** ***	Debt outstanding		T					1	_	Interest paid
D	JULY 1,	Issued	Retired	Genera		TIF	Revenue	Other		this year
Purpose	2012 (a)	(b)	(c)	obligati (d)		revenue (e)	(f)	(g)		(h)
1. Water utility	19U \$ 623,443		39U \$ 17,000	49U \$	49 \$	U 	49U \$	49U 1 \$	I91 \$	21,05
2. Sewer utility	19U 236,000	29U		49U	49	U	49U 213,00	49U	189	7,08
3. Electric utility	19U	29U	i	49U	49	U	49U		192	. ,55
Ž	19U	29U	39U	49U	49	U	49U		193	
4. Gas utility	19U	29U	39U	49U	49	U	49U		194	
5. Transit-bus6. Industrial	19T	24T	34T		44	Т	44T		189	
Revenue 7. Mortgage	19T	24T	34T		44	T	44T	_	189	
revenue	19U	29U		49U	49		49U	49U	189	
8. TIF revenue	19U	29U								
Other-Specify 9.				49U	49		49U	49U	189	
2004 Main St. 10. Improvements	19U 103,000	29U	39U 50,500	49U	52,500 52,500	U	49U	49U	189	3,47
Learning Center 11. USDA	-19U 340,000	29U	39U 40,000	49U	300,000	U	49U	49U	189	
12.	19U	29U		49U	49	U	49U	49U	189	
	19U	29U	39U	49U	49	U	49U	49U	189	
13.	19U	29U	39U	49U	49	U	49U	49U	189	
14. Total long-term										
debt B. Short-term deb	1,302,443 t		130,500		352,500	0	964,16 Amount - Omit ce		0	31,60
	Outstanding as of J	ULY 1 2012		6	1V \$					
	Outstanding as of			6	4V					
Part VI	DEBT LIMITATION	I FOR GENERAL OBL			<u> </u>		Amount - Omit cen	ts		
Part VII	Δ	VAL BY INDIVIDUAL LEVY AUT Actual valuation Janua TMENT ASSETS AS OF	ary 1, 2011		\$	39,68	5,758	x .05 = \$		1,984,28
	of asset	Bond and	Bond construction		- Omit cents on/retirement	all other funds	Total			
		interest funds (a)	funds (b)		funds (c)	funds (d)	(e)			
Cash and invest cash on hand, C										
checking and sav										
securities, State	and local									
	ırities, and all Exclude <i>value of</i>	WØ1	W31			W61				
real property.		\$	\$			1,524		24,838		
REMARKS							V98			
								1		